



## State of Connecticut

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### Testimony in Support of

### **Senate Bill 72: AN ACT EXEMPTING CERTAIN ARTICLES OF CHILDREN'S CLOTHING AND FOOTWEAR AND PERSONAL PROTECTIVE EQUIPMENT FROM THE SALES AND USE TAXES.**

February 27, 2023

Senator Fonfara, Representative Horn, Senator Martin, Representative Cheeseman, and distinguished members of the Finance, Revenue and Bonding Committee.

Thank you for considering SB 72, which would exempt articles of children's clothing or footwear costing under \$50 and personal protective equipment (PPE) from the sales and use taxes.

We must be doing all we can to make our state more affordable. Middle- and low-income families need relief now, and Republicans are exploring all ways to provide that immediate relief. That relief must take the form of income tax relief and relief from the sales tax.

SB 72 will help families with children to stretch their dollars further. At the same time, SB 72 will help support jobs throughout the state. SB 72 will not only provide relief to families, but it will also encourage families to patronize their locally-owned shops. This bill sends an important message to working-class families that we understand kitchen table economics and that people everywhere are struggling to make ends meet. Family budgets are breaking under the burdens of inflation, high taxation, and skyrocketing energy bills. This bill provides families with relief for 52 weeks a year, every year.

I believe that taxing safety apparel, like personal safety equipment, is shortsighted public policy. Our cost of living is already much too high. People must not be taxed to buy PPE which literally saves lives. Repealing the added burden of having to pay tax on safety apparel is a small but clear gesture of support to our residents who are only trying to get through this very difficult time.